

cause the IRS to prepare and send to taxpayers return checks in excess of the amount to which the taxpayer was actually entitled. Defendant TAYLOR further knew that it was an object of that agreement that Mo Money would receive financial benefit from the preparation and submission of false tax documents, as Mo Money charged taxpayer customers for each form prepared and filed on that taxpayer customer's behalf. Defendant TAYLOR knowingly agreed to participate in that scheme with other Mo Money tax preparers.

4. As part of his agreement, defendant TAYLOR prepared numerous federal individual income tax returns in 2012 (for tax year 2011) in which he fraudulently reported non-existent Schedule C income for customers to falsely increase their Earned Income Credit; fraudulently reported non-existent educational expenses for customers to falsely obtain for them American Opportunity and Education Credits to which they were not entitled; and fraudulently reported on returns as dependents for customers individuals who were not, in fact, dependents of those customers. Defendant TAYLOR knew the figures were false at the time he prepared the returns.

5. By way of example, in or about January 2012, a customer of Mo Money Taxes met with defendant TAYLOR at the East Belt Boulevard Mo Money Taxes store for the purpose of having defendant TAYLOR prepare her 2011 federal individual income tax return. The taxpayer had W-2 income only and reported this to defendant TAYLOR. The taxpayer did not operate a personal and laundry services business, or any other business, and did not tell defendant TAYLOR that she did. Nonetheless, defendant TAYLOR prepared and filed a federal income tax return, Form 1040, for the taxpayer and included on that return a Schedule C form indicating \$9,073 net income for the taxpayer from a Personal and Laundry Services business. Defendant TAYLOR

then entered this figure on line 12 of the Form 1040 he prepared for the customer. This claim of Schedule C income was false and fraudulent and defendant TAYLOR knew that it was false and fraudulent at the time.

6. As a result of the fraudulently prepared and filed Schedule C, defendant TAYLOR knowingly caused the customer to receive an Earned Income Credit, reported on line 64a of the Form 1040 he prepared for the taxpayer, that was greater than the one to which she was entitled.

7. In addition, though the taxpayer did not attend college or any other educational institution that would qualify her to receive an American Opportunity Credit in 2011 and did not tell defendant TAYLOR that she had, defendant TAYLOR prepared a Form 8863 for the taxpayer that reported that the taxpayer had had \$3,700 in qualifying educational expenses in 2011, and claimed on line 66 of the Form 1040 he prepared for the taxpayer an American Opportunity Credit of \$970. This claim was false and fraudulent and defendant Taylor knew that it was false and fraudulent at the time.

8. Defendant TAYLOR was aware that the other employees of the Richmond Mo Money stores were also preparing and filing individual income tax returns for the 2011 tax year that included false and fraudulent Schedule Cs to falsely inflate the Earned Income Credit, false and fraudulent claims of educational expenses to falsely claim American Opportunity and Educational Credits, and false and fraudulent claims of dependents.

9. The parties agree that for purposes of relevant conduct, pursuant to the Tax Table, U.S.S.G. § 2T4.1, the total tax loss that was reasonably foreseeable to defendant TAYLOR is more than \$400,000, but less than \$1,000,000.

Respectfully submitted,

DANA J. BOENTE
UNITED STATES ATTORNEY

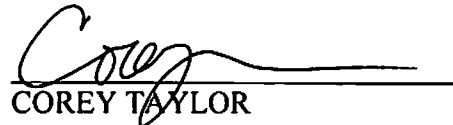
By:



Stephen W. Miller
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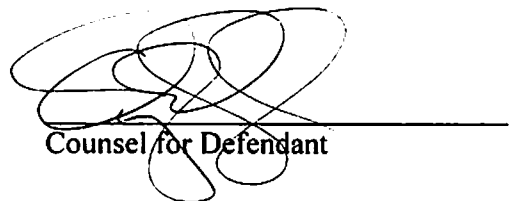
I have consulted with my attorney regarding this Statement of Facts. I knowingly and voluntarily agree that each of the above-recited facts is true and correct and that had this matter gone to trial the United States could have proven each one beyond a reasonable doubt.

10-13-15
Date


COREY TAYLOR

I am counsel for defendant, COREY TAYLOR. I have carefully reviewed this Statement of Facts with him and, to my knowledge, his decision to agree to this Statement of Facts is an informed and voluntary decision.

10-13-15
Date


Counsel for Defendant